

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX APPLICATION No 143 of 1998

For Approval and Signature:

Hon'ble MR.JUSTICE C.K.THAKKER and
MR.JUSTICE M.C.PATEL

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME TAX

Versus

HAZARAT PIR SHAH-E-ALAM ROZA ESTATE TRUST

Appearance:

Mr.Manish R.Bhatt for Petitioner
Mr.R.K.Patel with Mr.B.D.Karia for Respondent
Assessee.

CORAM : MR.JUSTICE C.K.THAKKER and
MR.JUSTICE M.C.PATEL

Date of decision: 20/07/98

ORAL JUDGEMENT (per C.K.THAKKER J.)

Heard both the parties. We are told that an application made by the revenue proposing identical questions has been allowed by this court.

In the present application, the following questions have been proposed by the assessee;

"(1) Whether, the Appellate Tribunal is right in law and on facts in holding that the assessee Roza was a Wakf and the complex of buildings and lands at Rasulabaug and lands at Vasna, Isanpur and Sarsa were Wakf properties belonging to Roza ?

(2) Whether, the Appellate Tribunal is right in law and on facts in holding that the income of the assessee Roza was exigible to exemption under Section 11 of the Act subject to the conditions in the said Section ?

(3) Whether the Appellate Tribunal is right in law and on facts in holding that actual expenditure on the maintenance of the Sajjahanarin and his family members exceeding Rs.30,000/- was not to be included in the income of the Roza ?"

In view of the fact that an application raising similar questions has been allowed by this court, we allow this application also.

The Tribunal is directed to furnish statement of case in respect of the aforesaid questions under Section 256(2) of the Income-tax Act, 1961, expeditiously. Rule is made absolute accordingly with no order as to costs.

Dt. 20.7.1998. (C.K.THAKKER J.)

(M.C.PATEL J.)